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Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO TABLE OF FEES AND REVISION OF MAXIMUM CEILING LIMIT OF
STAMP DUTY AND REGISTRATION FEE UNDER THE INDIAN STAMP ACT, 1899 AND THE
REGISTRATION ACT, 1908.

[G.O.Ms. 69, Commercial Taxes and Registration (J2) Department, 7th July 2023, ஆனி 22, சோபகிருது,
திருவள்ளூர் ஆண்டு-2054.]

No. II(2)/CTR/647(b-1)/2023.

In exercise of the powers conferred by section 78 of the Registration Act, 1908 (Central Act XVI of 1908), the Governor of Tamil Nadu hereby makes the following amendments to the Table of Fees published with the erstwhile Judicial Department Notification No.177, dated the 30th March 1909 at pages 316 to 319 of Part I of the *Fort St. George Gazette*, dated the 30th March 1909, as subsequently amended.

2. The amendments hereby made shall come into force on the 10th July 2023.

AMENDMENTS.

In the said Table of Fees,-

I. in Article 1,-

(1) in clause (a), in sub-clause (11), in item (ii),-

(a) in sub-item (a), for the expression "Rs.1,000.00", the expression "Rs.2,000.00" shall be substituted;

(b) in sub-item (b), for the expression "Rs.10,000.00", the expression "One rupee for every Rs.100 or part thereof of the market value of the property" shall be substituted;

(c) in sub-item (c),-

(i) for the expression "Rs.50.00", the expression "Rs.500.00" shall be substituted;

(ii) after the second proviso, the following provisos shall be added, namely:-

"Provided also that notwithstanding anything contained in this Table, in case of deeds of Construction Agreement, the Registration Fee shall be levied at the rate of Rupees three per Rupees hundred or part thereof on the value or amount on which stamp duty under the Indian Stamp Act, 1899 (Central Act II of 1899) is payable:

Provided further that notwithstanding anything contained in this Table, in case of deeds of Sale Certificate issued by Civil Court or Revenue Authority, the Registration Fee shall be levied at the rate of Rupees two per Rupees hundred or part thereof on the value or amount on which stamp duty under the Indian Stamp Act, 1899 (Central Act II of 1899) is payable. For the sale certificate issued by other authorities such as an authorised officer of a bank or an official liquidator appointed by the Court, the Registration fee shall be levied at the rate of Rupees four per Rupees hundred or part thereof on the value or amount on which stamp duty under the Indian Stamp Act, 1899 (Central Act II of 1899) is applicable to conveyance deed";

(2) in clause (b),-

(a) in the third proviso, for the expression "Rs.4,000/- (Rupees four thousand only)", the expression "Rs.10,000/- (Rupees ten thousand only)" shall be substituted;

(b) in the fourth proviso, for the expression "Rs.4,000/- (Rupees four thousand only)", the expression "Rs.10,000/- (Rupees ten thousand only)" shall be substituted;

(3) in clause (e), for the expression "Rs.20,000/- (Rupees twenty thousand only)", the expression "Rs.40,000/- (Rupees forty thousand only)" shall be substituted;

(4) in clause (f), in the proviso, for the expression "Rs.4,000/- (Rupees four thousand only)", the expression "Rs.10,000/- (Rupees ten thousand only)" shall be substituted;

(5) in clause (g), for the expression "Rs.100/-", the expression "Rs.1,000/-" shall be substituted;

(6) in clause (h), for the expression "the same as for the principal or primary mortgage if the same does not exceed Rs.10.00; otherwise it shall be Rs.10.00", the expression "the same as for the principal or primary mortgage if the same does not exceed Rs.100.00; otherwise it shall be Rs.100.00" shall be substituted;

(7) in clause (i), for the expression "Rs.20.00", the expression "Rs.200.00" shall be substituted;

(8) in clause (j),-

(a) in sub-clause (1), for the expression "Rs.20/-", the expression "Rs.100/-" shall be substituted;

(b) in sub-clause (2), for the expression "the rate prescribed for certified copies", the expression "a fixed fee of Rs.100/-" shall be substituted;

(c) in the proviso, for the expression "rupees twenty", the expression "rupees hundred" shall be substituted;

(d) after the proviso as so amended, the following proviso shall be added, namely:-

"Provided further that a fixed fee of Rs.5000/- shall be collected for duplicate or counterpart, if the claimant or beneficiary is a single person except for duplicate or counterpart of lease and agreement.";

(9) in clause (m), in the proviso, for the expression "Rs.10/-", the expression "Rs.500/-" shall be substituted;

(10) in clause (n), for the expression "Rs.10/-", the expression "Rs.500/-" shall be substituted;

(11) in clause (o), for the expression "Rs.50/-", the expression "Rs.500/-" shall be substituted;

(12) in clause (q), in the proviso, for the expression "Rs.4000/- (Rupees four thousand only)", the expression "Rs.10,000/- (Rupees ten thousand only)" shall be substituted;

II. In Article 3,-

(1) in clause (3), for the expression "Rs.100.00, inclusive of scanning charges for the first ten pages of the document and Rs.15/- for every additional page above ten pages", the expression "Rs.200.00 inclusive of scanning charges for the first ten pages of the document and Rs.100/- for every additional page above ten pages:" shall be substituted;

(2) after clause (3), the following proviso shall be added, namely:-

"Provided that the pages shall be counted exclusive of endorsement pages for original and duplicates generated in the office.";

III. in Article 4,-

(1) in clause (1), for the expression "Rs.10.00", the expression "Rs.100.00" shall be substituted;

(2) in clause (2), for the expression "Rs.10.00", the expression "Rs.100.00" shall be substituted;

IV. in Article 5, in clause (1), for the expression "Rs.50.00", the expression "Rs.200.00" shall be substituted;

V. in Article 6,-

(1) in clause (1), for the expression "200.00", the expression "Rs.2,000.00" shall be substituted;

(2) in clause (2), for the expression "50.00", the expression "Rs.500.00" shall be substituted;

VI. in Article 7,-

- (1) in clause (1), for the expression "20.00", the expression "Rs.500.00" shall be substituted;
- (2) in clause (2), for the expression "20.00", the expression "Rs.500.00" shall be substituted;

VII. in Article 8, in clause (1), in sub-clause (d), for the expression "Rs.200/-", the expression "Rs.1,000/-" shall be substituted;

VIII. in Article 9, for the expression "a fee of one rupee shall be levied, provided that the maximum fee leviable under this article shall not exceed Rs.10/- (Rupees ten only)", the expression "a fee of ten rupees shall be levied, provided that the maximum fee leviable under this article shall not exceed Rs.100/- (Rupees one hundred only)" shall be substituted;

IX. in Article 16, for the expression "Rs.100/-", the expression "Rs.500/-" shall be substituted;

X. in Article 17,-

- (1) in clause (1), for the expression "Rupees ten", the expression "Rupees one hundred" shall be substituted;
- (2) in clause (2),-

- (a) for the expression "rupees twenty", the expression "Rupees one hundred" shall be substituted;

- (b) in sub-clause (a), in the proviso, for the expression "at the rate of Rs.2 for each of such documents specified in the petition and in the number of such documents is not specified in the petition, a fee of Rs.10 shall be levied", the expression "at the rate of Rs.100 for each of such documents specified in the petition and the number of such documents is not specified in the petition, a fee of Rs.100 shall be levied" shall be substituted;

- (3) in clause (3),-

- (a) in sub-clause (a), for the expression "Rs.200/-", the expression "Rs.1000/-" shall be substituted;

- (b) in sub-clause (b), for the expression "Rs.200/-", the expression "Rs.1000/-" shall be substituted;

- (c) in sub-clause (c), for the expression "Rs.200/-", the expression "Rs.1000/-" shall be substituted.

NOTIFICATION-II.

[G.O.Ms. 69, Commercial Taxes and Registration (J2) Department, 7th July 2023, ஆணி 22, சோபகிருது, திருவள்ளூர் ஆண்டு-2054.]

No. II(2)/CTR/647(B-2)/2023.

In exercise of the powers conferred by section 78-A of the Registration Act, 1908 (Central Act XVI of 1908), the Governor of Tamil Nadu hereby makes the following amendments to the Commercial Taxes Department Notification No.II(1)/CT/12(a-12)/2004, published at page 6 of Part II - Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 12th February 2004, as subsequently amended.

2. The amendments hereby made shall come into force on the 10th July 2023.

AMENDMENTS.

In the said Notification, in the TABLE, in column (3),-

- (1) for the expression "Rs.6000/- (Rupees six thousand only)" against the entry "Agreement relating to deposit of title deeds described under Article 6(1)(a) of the Indian Stamp Act, 1899" in column (2) against serial number 1 in column (1) thereof, the expression "Rs.8000/- (Rupees eight thousand only)" shall be substituted;

- (2) for the expression "Rs.10,000/- (Rupees ten thousand only)" against the entry "Mortgage deed – When possession is not given or agreed to be given described under Article 40(b) of the Indian Stamp Act, 1899" in column (2) against serial number 2 in column (1) thereof, the expression "Rs.15,000/- (Rupees fifteen thousand only)" shall be substituted.

NOTIFICATION-III.

[G.O.Ms. 69, Commercial Taxes and Registration (J2) Department, 7th July 2023, ஆணி 22, சோபகிருது, திருவள்ளூர் ஆண்டு-2054.]

No. II(2)/CTR/647(B-3)/2023.

In exercise of the powers conferred by section 78-A of the Registration Act, 1908 (Central Act XVI of 1908), the Governor of Tamil Nadu hereby makes the following amendments to the Commercial Taxes Department Notification No.II(1)/CTR/23(a-4)/2009, published at page 2 of Part II - Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 8th July 2009.

2. The amendments hereby made shall come into force on the 10th July 2023.

AMENDMENTS.

In the said Notification, in the TABLE, in column (2),-

(1) for the expression "Rs.10,000/- (Rupees ten thousand only)" against the entry "Instruments imposing a further charge on mortgaged property – if possession is not so given as described under Article 32(b)(ii) of Schedule-I to the Indian Stamp Act, 1899" in column (1) thereof, the expression "Rs.15,000/- (Rupees fifteen thousand only)" shall be substituted;

(2) for the expression "Rs.10,000/- (Rupees ten thousand only)" against the entry "Security Bond or Mortgage Deed as described under Article 57 of Schedule-I to the Indian Stamp Act, 1899" in column (1) thereof, the expression "Rs.15,000/- (Rupees fifteen thousand only)" shall be substituted.

NOTIFICATION-IV.

[G.O.Ms. 69, Commercial Taxes and Registration (J2) Department, 7th July 2023, ஆணி 22, சோபகிருது,
திருவள்ளூர் ஆண்டு-2054.]

No. II(2)/CTR/647(b-4)/2023.

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby makes the following amendments to the Commercial Taxes Department Notification No.II(1)/CT/12(a-10)/2004, published at page 5 of Part II - Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 12th February 2004, as subsequently amended.

2. The amendments hereby made shall come into force on the 10th July 2023.

AMENDMENTS.

In the said Notification, in the TABLE, in column (3),-

(1) for the expression "Rs.30,000/- (Rupees thirty thousand only)" against the entry "Agreement relating to deposit of title deeds described under Article 6(1)(a) of the Indian Stamp Act, 1899" in column (2) against serial number 1 in column (1) thereof, the expression "Rs.40,000/- (Rupees forty thousand only)" shall be substituted;

(2) for the expression "Rs.40,000/- (Rupees forty thousand only)" against the entry "Mortgage deed – when possession is not given or agreed to be given as aforesaid described under Article 40(b) of the Indian Stamp Act, 1899" in column (2) against serial number 2 in column (1) thereof, the expression "Rs.50,000/- (Rupees fifty thousand only)" shall be substituted.

NOTIFICATION-V.

[G.O.Ms. 69, Commercial Taxes and Registration (J2) Department, 7th July 2023, ஆணி 22, சோபகிருது,
திருவள்ளூர் ஆண்டு-2054.]

No. II(2)/CTR/647(b-5)/2023.

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/749(e-2)/2013, published at pages 1 to 2 of Part II - Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 30th September 2013.

2. The amendments hereby made shall come into force on the 10th July 2023.

AMENDMENTS.

In the said Notification, in the TABLE, in column (3),-

(1) for the expression "Rs.25,000/- (Rupees twenty five thousand only)" against the entry "Instrument of partition as described in clause (a) of Article 45 of Schedule I to the Indian Stamp Act, 1899" in column (2) against serial number 1 in column (1) thereof, the expression "Rs.40,000/- (Rupees forty thousand only)" shall be substituted;

(2) for the expression "Rs.25,000/- (Rupees twenty five thousand only)" against the entry "Instrument of dissolution of partnership as described in clause (B) of sub-clause (ii) of Article 46 of Schedule I to the Indian Stamp Act, 1899" in column (2) against serial number 2 in column (1) thereof, the expression "Rs.40,000/- (Rupees forty thousand only)" shall be substituted;

(3) for the expression "Rs.25,000/- (Rupees twenty five thousand only)" against the entry "Instrument of release as described in clause A of Article 55 of Schedule I to the Indian Stamp Act, 1899" in column (2) against serial number 3 in column (1) thereof, the expression "Rs.40,000/- (Rupees forty thousand only)" shall be substituted;

(4) for the expression "Rs.25,000/- (Rupees twenty five thousand only)" against the entry "Instrument of settlement as described in sub-clause (i) of clause (a) of Article 58 of Schedule I to the Indian Stamp Act, 1899" in column (2) against serial number 4 in column (1) thereof, the expression "Rs.40,000/- (Rupees forty thousand only)" shall be substituted.

NOTIFICATION-VI.

*[G.O.Ms. 69, Commercial Taxes and Registration (J2) Department, 7th July 2023, ஆணி 22, சோபகிருது,
திருவள்ளூர் ஆண்டு-2054.]*

No. II(2)/CTR/647(b-6)/2023.

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act II of 1899), the Governor of Tamil Nadu hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No.II(1)/CTR/23(a-3)/2009, published at page 2 of Part II - Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 8th July 2009.

2. The amendment hereby made shall come into force on the 10th July 2023.

AMENDMENT.

In the said Notification, in the TABLE, in column (2), for the expression "Rs.40,000/- (Rupees forty thousand only)" against the entry "Instruments imposing a further charge on mortgaged property – if possession is not so given as described under Article 32(b)(ii) of Schedule-I to the Indian Stamp Act, 1899" in column (1) thereof, the expression "Rs.50,000/- (Rupees fifty thousand only)" shall be substituted.

B. JOTHI NIRMALASAMY,
Secretary to Government.